



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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May 8, 2012

TO: William T Fujioka
Chief Executive Officer

FROM: Wendy L. Watanabe
Auditor-Controller

SUBJECT: **FISCAL YEAR 2011-12 THIRD QUARTER REPORT ON AUDIT-RELATED FUNDING TRANSFERRED FROM GENERAL FUND DEPARTMENTS**

During the Fiscal Year (FY) 2010-11 Supplemental Budget, \$1.6 million in Net County Cost (NCC) was transferred from selected General Fund departments to the Auditor-Controller's operating budget to fund audit-related services. As a result, these General Fund departments are no longer billed for cyclical and routine audits conducted by the Auditor-Controller.

As part of the agreement in providing this funding, your office requested that we provide an annual recap of the actual cost of the audit-related services provided to these departments. The Audit Committee also requested that, beginning in FY 2011-12, we provide this same information on a quarterly basis. Attached you will find a chart that details the audits and associated costs by department for the 3rd quarter of this fiscal year.

If you have any questions, please call me at (213) 974-0383, or your staff may contact Cindy Lee, Budget & Fiscal Officer, at (213) 974-0356.

WLW:JET:LC:CYL:kt

FY 2011-12 Audit Services for NCC GF Depts - Cover Memo - 3rd Qtr.doc

Attachment

c: Audit Committee

AUDITOR-CONTROLLER
FY 2011-12
Audit Costs for NCC-General Fund Departments

Dept.	Audit / Assistance Provided	1st Qtr. Total	2nd Qtr. Total	3rd Quarter			3rd Qtr. Total	FY 2011-12 Total
				JAN 2012	FEB 2012	MAR 2012		
Alternate Public Defender								
	APD Miscellaneous Assistance	0.00	380.85				0.00	380.85
	TOTAL	0.00	380.85	0.00	0.00	0.00	0.00	380.85
Chief Executive Office								
	CEO Miscellaneous	630.82	0.00	533.67	41.35	1,455.38	2,030.40	2,661.22
	Policy Roundtable for Child Care Sunset Review	3,789.73	3,317.92				0.00	7,107.65
	Labor Management Advisory Committee Sunset Review	1,533.76	95.21	1,205.88			1,205.88	2,834.85
	Review of Board Policy 4.050	943.19	1,616.88				0.00	2,560.07
	Quality and Productivity Commission Sunset Review	0.00	0.00		3,588.84	1,822.00	5,410.84	5,410.84
	TOTAL	6,897.50	5,030.01	1,739.55	3,630.19	3,277.38	8,647.12	20,574.63
Assessor								
	Assessor Board IT Policy Review	29,579.07	10,379.50	3,585.91	3,518.52	2,829.99	9,934.42	49,892.99
	Assessor eCAPS Procurement Internal Control Plan (ICP)	0.00	4,173.23	134.75			134.75	4,307.98
	Assessor Technical Assistance	3,888.66	(2,475.56)		404.21	1,077.90	1,482.11	2,895.21
	Assessor Secured Property Tax System Review	6,040.45	24,753.29	21,088.25	28,376.27	33,763.05	83,227.57	114,021.31
	TOTAL	39,508.18	36,830.46	24,808.91	32,299.00	37,670.94	94,778.85	171,117.49
Agriculture Commission								
	ACWM Technical Assistance	47.61	0.00		358.87	47.61	406.48	454.09
	ACWM CalCards ICP	0.00	0.00		411.54		411.54	411.54
	TOTAL	47.61	0.00	0.00	770.41	47.61	818.02	865.63
Beaches & Harbors								
	FY 2004-05 Financial Audit/Compliance of BH Review Parcel 7	4,555.89	14,911.27	1,205.44			1,205.44	20,672.60
	Beaches & Harbors Technical Assistance	2,953.55	1,701.92	1,120.04	740.98	1,026.74	2,887.76	7,543.23
	Beaches & Harbors Prop A Parking Lot Mgmt Service Contract	0.00	16,179.94	7,172.42	6,419.79	1,082.39	14,674.60	30,854.54
	TOTAL	7,509.44	32,793.13	9,497.90	7,160.77	2,109.13	18,767.80	59,070.37
Board of Supervisors								
	BOS Procurement Review	2,112.93	2,607.03	538.97	1,120.72	33.69	1,693.38	6,413.34
	Commission on Disabilities Sunset Review	2,167.80	0.00				0.00	2,167.80
	Commission for Children & Families Sunset Review	2,237.55	95.22				0.00	2,332.77
	Commission on HIV Sunset Review	1,154.38	0.00				0.00	1,154.38
	BOS Miscellaneous	1,883.23	0.00	165.35		165.35	330.70	2,213.93
	Sunset Review Miscellaneous	11,107.42	9,772.36	2,582.13	919.80	719.30	4,221.23	25,101.01
	Historical Landmarks and Records Commission Sunset Review	2,842.02	2,722.60	749.82			749.82	6,314.44
	Commission on Insurance Sunset Review	1,469.94	4,277.62			190.42	190.42	5,937.98
	Citizen's Economy and Efficiency Commission Sunset Review	5,878.46	634.22				0.00	6,512.68
	Revolving Fund Review 2010-11	0.00	0.00		4,060.70	3,731.17	7,791.87	7,791.87
	TOTAL	30,853.73	20,109.05	4,036.27	6,101.22	4,839.93	14,977.42	65,940.20
Consumer Affairs								
	Consumer Affairs Advisory Commission Sunset Review	664.81	0.00				0.00	664.81
	TOTAL	664.81	0.00	0.00	0.00	0.00	0.00	664.81
District Attorney								
	District Attorney Budget & Trust Review	10,316.01	4,886.07	2,909.94	642.27	547.04	4,099.25	19,301.33
	District Attorney Payroll and Personnel Review	80,205.83	48,167.70	8,316.49	9,058.25	158.56	17,533.30	145,906.83
	District Attorney Miscellaneous Assistance	47.61	285.63		134.75		134.75	467.99
	TOTAL	90,569.45	53,339.40	11,226.43	9,835.27	705.60	21,767.30	165,676.15
Chief Information Office								
	McAfee Vulnerability Manager Reporting for Audit		0.00		486.89	2,964.96	3,451.85	3,451.85
	Security Engineering Team	3,355.88	4,625.16	1,333.00	952.14	571.28	2,856.42	10,837.46
	CIO Tech Asst	8,219.14	0.00				0.00	8,219.14
	TOTAL	11,575.02	4,625.16	1,333.00	1,439.03	3,536.24	6,308.27	22,508.45
Coroner/Medical Examiner								
	Coroner Credit Card Procedures Assistance	666.49	162.59				0.00	829.08
	Coroner Cell Phone Stipend Review	11,183.49	0.00				0.00	11,183.49
	Coroner Technical Assistance	2,328.23	95.21	521.40	339.10	269.48	1,129.98	3,553.42
	Coroner Mgmt Audit Follow-up Review	0.00	2,620.32	3,056.21	4,621.96	9,431.35	17,109.52	19,729.84
	TOTAL	14,178.21	2,878.12	3,577.61	4,961.06	9,700.83	18,239.50	35,295.83
Probation								
	Probation Miscellaneous Assistance	3,781.61	3,068.40	134.74	879.45	1,816.25	2,830.44	9,680.45
	Probation ICP	6,437.23	3,785.32	1,474.00		2,466.96	3,940.96	14,163.51
	Probation Employee Termination Timeliness	1,029.68	5,432.74	1,365.45			1,365.45	7,827.87
	Probation Prop A Clerical Svcs at Area Office Amendment	0.00	14,170.54				0.00	14,170.54
	Probation Commitments, Accruals and Trust Fund Review	0.00	3,605.88	289.37	4,878.14	12,789.29	17,956.80	21,562.68
	Probation Prop A Clerical Svcs at Area Office Amendment #2	0.00	0.00		3,579.32	4,179.15	7,758.47	7,758.47
	TOTAL	11,248.52	30,062.88	3,263.56	9,336.91	21,251.65	33,852.12	75,163.52
Public Defender								
	Public Defender Payroll and Personnel Review	134.75	5,906.53	1,112.13	1,025.84	2,081.02	4,218.99	10,260.27
	Public Defender Miscellaneous Assistance	0.00	380.84				0.00	380.84
	TOTAL	134.75	6,287.37	1,112.13	1,025.84	2,081.02	4,218.99	10,641.11

Dept.	Audit / Assistance Provided	1st Qtr. Total	2nd Qtr. Total	3rd Quarter			3rd Qtr. Total	FY 2011-12 Total
				JAN 2012	FEB 2012	MAR 2012		
Parks and Recreation								
	Fiscal/Compliance Audits of Concession Revenue Agreements	566.77	0.00	1,046.47			1,046.47	1,613.24
	Parks Procurement Review	3,159.22	6,197.02				0.00	9,356.24
	Parks Commitments, Accruals, and Trust Fund Review	6,197.70	15,742.99	2,579.93	2,643.43	1,606.09	6,829.45	28,770.14
	Parks Commission Sunset Review	1,794.84	47.61				0.00	1,842.45
	Board of Governors Arboreta & Botanic Gardens Sunset Review	1,277.33	2,185.46		689.87	158.53	848.40	4,311.19
	WO #7-65B P&R Concessionaire Revenue Agreement F/C Audit	5,328.05	10,199.93	2,700.56	2,238.16	368.30	5,307.02	20,835.00
	Parks Work Order #7-03C Follow-Up Review	212.96	0.00				0.00	212.96
	Parks eCAPS Procurement ICP	95.21	0.00				0.00	95.21
	Parks Technical Assistance	9,416.12	2,334.51	2,033.64	4,413.95	5,495.07	11,942.66	23,693.29
	TOTAL	28,048.20	36,707.52	8,360.60	9,985.41	7,627.99	25,974.00	90,729.72
Regional Planning								
	RP Commitments, Accruals, and Trust Fund Review	3,180.94	11,109.76	134.74		67.36	202.10	14,492.80
	RP Miscellaneous Assistance	4,004.46	2,110.01	190.42	1,646.05	1,233.26	3,069.73	9,184.20
	TOTAL	7,185.40	13,219.77	325.16	1,646.05	1,300.62	3,271.83	23,677.00
Registrar-Recorder								
	RR/CC Procurement and Contracting Review	2,801.66	269.50				0.00	3,071.16
	RR/CC Operations Review	7,746.94	10,563.83	1,585.41	943.19		2,528.60	20,839.37
	RR/CC Change Order Service	82.67	95.21				0.00	177.88
	RR/CC Miscellaneous Assistance	1,650.11	3,028.93		130.29		130.29	4,809.33
	RR/CC Revolving Change Fund Request	997.21	5,117.78	1,046.94	95.21		1,142.15	7,257.14
	RR/CC NSF Check	0.00	2,425.35	404.22			404.22	2,829.57
	TOTAL	13,278.59	21,500.60	3,036.57	1,168.69	0.00	4,205.26	38,984.45
Sheriff's								
	Sheriff's Purchasing Review	12,245.14	6,600.21	2,993.03		68.17	3,061.20	21,906.55
	Sheriff's Department Budget Review	0.00	2,189.50	2,930.59	463.53	136.33	3,530.45	5,719.95
	Sheriff's Contracts and Capital Projects Review	10,239.80	1,176.78				0.00	11,416.58
	Sheriff's Second Quarter Overtime Monitoring	2,918.99	951.26				0.00	3,870.25
	Sheriff's Parking Citation Credit Card Acceptance ICP	4,004.47	2,475.57	3,535.96			3,535.96	10,016.00
	Sheriff's Accounts Receivable Review	19,253.23	15,694.42	4,929.27	2,545.67		7,474.94	42,422.59
	Sheriff's Credit Card Acceptance Program ICP Review	0.00	0.00	214.23			214.23	214.23
	Sheriff's Travel Advance Review	82.67	95.21				0.00	177.88
	Sheriff's Department Miscellaneous Assistance	1,612.44	2,518.31	880.66	23.98	404.22	1,308.86	5,439.61
	Sheriff's Inmate Deposit Credit Card Acceptance ICP	3,167.08	312.63				0.00	3,479.71
	Sheriff's Employee Termination Timeliness	946.99	5,083.35	1,365.45			1,365.45	7,395.79
	Sheriff's Cal Card ICP	0.00	943.16		1,729.57	1,288.76	3,018.33	3,961.49
	Sheriff's Inmate Trust Credit Card Acceptance ICP	0.00	2,324.24	673.69			673.69	2,997.93
	Sheriff's 3rd Quarter Overtime Monitoring	0.00	0.00		547.47	1,288.11	1,835.58	1,835.58
	Sheriff's FY 2012-13 LECC Billing Rates Review	0.00	0.00		2,890.01	5,828.71	8,718.72	8,718.72
	Sheriff's Fixed Assets and Inventory Review	0.00	0.00			7,911.47	7,911.47	7,911.47
	TOTAL	54,740.28	40,095.17	17,522.88	8,200.23	16,925.77	42,648.88	137,484.33
Treasurer and Tax Collector								
	TTC 08/09 Transient Occupancy Tax Work Order	0.00	4,314.29				0.00	4,314.29
	WO#7-67A 08-09 TTC Disposal Facilities F/C Audit	0.00	975.51				0.00	975.51
	Redemption Review FY 06-08 Statement of Work	1,128.63	1,748.92	1,030.78	860.54	67.36	1,958.68	4,836.23
	TTC Trust Funds Review	32,350.49	12,318.71	134.75	2,497.17		2,631.92	47,301.12
	TTC Payroll and Personnel Review	57,132.48	12,334.64	3,552.10	3,324.03	1,212.66	8,088.79	77,555.91
	TTC Technical Miscellaneous - Operations	0.00	0.00		202.10		202.10	202.10
	TTC Collection Credit Card Acceptance Procedures	0.00	0.00	2,895.25			2,895.25	2,895.25
	Redemption Review FY 2009-11 Statement of Work	0.00	0.00	136.33		165.34	301.67	301.67
	TOTAL	90,611.60	31,692.07	8,288.18	6,344.87	1,445.36	16,078.41	138,382.08
Multiple Departments								
	Audit Recommendation Follow-up as of 12/31/10	3,659.49	2,520.62				0.00	6,180.11
	Internal Control Certification Program Monitoring Technical Assistance Multiple Depts.	0.00	3,389.63	413.36	2,084.48	165.35	2,663.19	6,052.82
	Audit Recommendation Follow-up as of 12/31/11	0.00	0.00	7,085.48	6,828.64	2,719.90	16,634.02	16,634.02
	Preliminary Countywide Credit Card Risk Assessment	0.00	0.00			17,048.04	17,048.04	17,048.04
	TOTAL	3,659.49	5,910.25	7,498.84	8,913.12	19,933.29	36,345.25	45,914.99
TOTAL AUDIT COSTS FOR NCC-GENERAL FUND DEPTS.		410,710.78	341,461.81	105,627.59	112,818.07	132,453.36	350,899.02	1,103,071.61